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SELECTED FINANCIAL DATA

MARYLAND PUBLIC SCHOOLS

1980-81

PART III

ANALYSIS OF PER PUPIL COSTS

Office Management Information Systems
Maryland State Department of Education
200 W. Baltimore Street
Baltimore, Maryland 21201

Office of Management Systems

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Preface

Selected Financial Data consists of a series of 4 annual releases which are prepared to display comparable financial data for Maryland schools. Part I contains information about sources of funds, Part II displays expenditure information, Part III equates costs to the pupils who are being served, and Part IV is a time series for selected items from Parts I, II & III.

Copies of these releases are available upon request by contacting Mrs. Kathie Hiatt of Office of Management Information Systems on (301) 659-2664.

INTRODUCTION

This release is the third in a series of 4 releases on financial data for the 24 school systems in Maryland. Part I of Selected Financial Data contains details of the sources of revenue from which the LEAs receive funds and also some indications of the districts' wealth and the relationship between this wealth and the amount spent for education. Part II displays expenditure information according to the categories defined by the Public Schools Laws of Maryland. This release, Part III, relates expenditures to the pupils who are benefiting from these outlays in addition to showing the percentage of total dollars spent for each category of expenditures. Part IV is a time series on selected items reported in Parts I, II & III.

Several of the tables which were previously contained in Part III have been omitted from this years release. We will be working to complete these tables and you may request copies by contacting Mrs. Kathie Hiatt on (301) 659-2664.

The materials presented in Selected Financial Data are designed to provide the public at large with good, comparable, financial information about Maryland Public Schools. If you have any needs for particular data which we are not publishing, please feel to contact Mrs. Hiatt so that we are made aware of the public needs for financial data.

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Table 1

Cost per Pupil Belonging for Current Expenses, Capital Outlay and Debt Service: Prek.-12:*
Maryland Public Schools: 1980-81

Local Unit	Grand Total	Current Expense				Current Capital Outlay and Debt Service/
		Total	Regular Programs	Transportation	Teacher's Retirement and Social Security	
Total State	$2,743.19	$2,600.96	$2,191.05	$132.12	$277.79	$142.23
Allegany	2,475.94	2,387.94	1,987.66	134.46	265.82	88.00
Anne Arundel	2,539.50	2,403.22	1,994.20	144.30	264.72	136.28
Baltimore City	2,546.78	2,338.46	2,017.95	74.46	246.05	208.32
Baltimore	3,012.42	2,867.83	2,431.68	117.05	319.10	144.59
Calvert	2,745.29	2,655.70	2,182.48	198.25	274.97	89.59
Caroline	2,326.19	2,241.47	1,815.93	206.62	218.92	84.72
Carroll	2,132.09	2,062.40	1,688.34	159.01	215.05	69.69
Cecil	2,210.64	2,137.42	1,777.83	139.54	220.05	73.22
Charles	2,551.98	2,448.14	2,003.39	189.72	255.03	103.84
Dorchester	2,721.22	2,634.00	2,172.47	187.40	274.13	87.22
Frederick	2,403.11	2,283.94	1,879.54	165.12	239.28	119.17
Garrett	2,256.74	2,256.74	1,807.67	230.25	218.82	-
Harford	2,400.45	2,289.56	1,906.34	137.55	245.67	110.89
Howard	2,771.36	2,629.78	2,177.69	172.55	279.54	141.58
Kent	2,839.55	2,667.67	2,162.98	237.55	267.14	171.88
Montgomery	3,507.46	3,359.11	2,855.55	144.99	358.57	148.35
Prince George's	2,725.30	2,589.85	2,190.42	124.86	274.57	135.45
Queen Anne's	2,513.94	2,426.25	1,942.26	250.04	233.95	87.69
St. Mary's	2,533.31	2,474.11	2,044.59	182.55	246.97	59.20
Somerset	2,443.83	2,394.76	1,958.46	207.13	229.17	49.07
Talbot	2,631.94	2,515.74	2,093.38	150.72	271.64	116.20
Washington	2,471.59	2,364.46	1,988.72	128.17	247.57	107.13
Wicomico	2,448.04	2,298.53	1,891.57	155.55	251.41	149.51
Worcester	2,903.48	2,777.57	2,267.00	207.72	302.85	125.91

*Half-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.
/Current capital outlay are expenditures of current funds which result in the acquisitions of new fixed assets or additions to existing fixed assets; debt service expenditures include both principal and interest payments.

Table 2

Cost Per Pupil Belonging* For Current Expenses/: Maryland Public Schools: 1980-81

Local Unit	All Costs Including Transportation				All Costs Excluding Transportation			
	Total Including State Share of Teachers' Retirement and Social Security		Total Excluding State Share of Teachers' Retirement and Social Security		Total Including State Share of Teachers' Retirement and Social Security		Total Excluding State Share of Teachers' Retirement and Social Security	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	$2,600.96		$2,323.17		$2,468.84		$2,191.05	
Allegany	2,387.94	15	2,122.12	15	2,253.48	14	1,987.66	14
Anne Arundel	2,403.22	13	2,138.50	14	2,258.92	12	1,994.20	13
Baltimore City	2,338.46	17	2,092.41	17	2,264.00	11	2,017.95	11
Baltimore	2,867.83	2	2,548.73	2	2,750.78	2	2,431.68	2
Calvert	2,655.70	5	2,380.73	5	2,457.45	5	2,182.48	5
Caroline	2,241.47	22	2,022.55	22	2,034.85	21	1,815.93	21
Carroll	2,062.40	24	1,847.35	24	1,903.39	24	1,688.34	24
Cecil	2,137.42	23	1,917.38	23	1,997.88	23	1,777.83	23
Charles	2,448.14	12	2,193.11	11	2,258.42	13	2,003.39	13
Dorchester	2,634.00	6	2,359.87	6	2,446.60	7	2,172.47	7
Frederick	2,283.94	20	2,044.66	19	2,118.82	20	1,879.54	20
Garrett	2,256.74	21	2,037.92	21	2,026.49	22	1,807.67	22
Harford	2,289.56	19	2,043.89	20	2,152.01	18	1,906.34	18
Howard	2,629.78	7	2,350.53	7	2,457.23	6	2,177.69	6
Kent	2,667.67	4	2,400.53	4	2,430.12	8	2,162.98	8
Montgomery	3,359.11	1	3,000.54	1	3,214.12	1	2,855.55	1
Prince George's	2,589.85	8	2,315.28	8	2,464.99	4	2,190.42	4
Queen Anne's	2,462.25	11	2,192.30	12	2,176.21	17	1,942.26	17
St. Mary's	2,474.11	10	2,227.14	10	2,291.56	10	2,044.59	10
Somerset	2,394.76	14	2,165.60	13	2,187.63	16	1,958.46	16
Talbot	2,515.74	9	2,244.10	9	2,365.02	9	2,093.38	9
Washington	2,364.46	16	2,116.89	16	2,236.29	15	1,988.72	15
Wicomico	2,298.53	18	2,047.12	18	2,142.98	19	1,891.57	19
Worcester	2,777.57	3	2,474.72	3	2,569.85	3	2,267.00	3

*Pupils in grades prekingergarten-12, with half-time kindergarten pupils expressed in full-time equivalents to arrive at per pupil costs.

/Includes the following: Administration, Instruction, Pupil Personnel Services, Health Services, Student Transportation, Operation and Maintenance of Plant, and Fixed Charges; excludes expenditures for cocurricular activities, Food Operations, Community Services and equipment.

Table 3

Cost Per Pupil Belonging For Current Expenses*: Maryland Public Schools: 1980-81

otal Unit	Total Current Expenses		Adminis-tration		Instruction -		Special Education		Student Personnel		Health Services		Student Transpor-tation		Operation of Plant		Maintenance of Plant		Fixed Charges	
	C	R	C	R	C	R	C	R	C	R	C	R	C	R	C	R	C	R	C	R
al State	$2,323.17		$63.11		$1,397.39		$188.72		$16.15		$5.33		$132.12		$274.07		$87.48		$158.80	
llegany	2,122.12	15	43.22	20	1,314.09	12	137.20	15	11.59	16	0.57	22	134.46	20	250.09	14	78.31	12	152.59	10
nne Arundel	2,138.50	14	54.84	12	1,374.77	8	159.08	11	18.85	3	-	-	144.30	17	232.75	18	57.59	23	96.32	24
altimore City	2,092.41	17	87.96	2	1,180.56	21	219.82	2	17.44	5	2.53	15	74.46	24	266.89	8	81.40	10	161.35	6
altimore	2,548.73	2	48.36	14	1,609.66	3	173.62	9	14.93	10	10.70	3	117.05	23	317.59	1	102.58	4	154.24	8
alvert	2,380.73	5	60.55	9	1,394.46	5	205.83	4	17.21	7	3.05	14	198.25	7	261.48	11	77.67	14	162.23	5
aroline	2,022.55	22	61.50	7	1,182.12	20	119.44	20	9.33	20	2.50	16	206.62	6	231.35	19	63.35	19	146.34	11
arroll	1,847.35	24	42.20	22	1,133.43	24	136.54	16	9.76	19	8.60	7	159.01	13	196.08	24	60.01	22	101.72	22
ecil	1,917.38	23	43.20	21	1,161.68	22	131.88	17	10.63	17	4.21	12	139.54	18	229.21	22	86.05	8	110.98	21
harles	2,193.11	11	64.56	5	1,261.98	18	205.13	5	17.50	4	0.29	23	189.72	8	265.93	9	57.45	24	130.54	15
orchester	2,359.87	6	68.35	4	1,465.95	4	85.86	24	12.21	14	4.08	13	187.40	9	288.68	4	79.86	11	167.48	2
rederick	2,044.66	19	44.02	19	1,271.44	16	114.34	23	10.18	18	1.51	19	165.12	12	252.60	13	67.17	17	118.28	19
arrett	2,037.92	21	35.49	24	1,157.88	23	156.87	12	12.67	13	4.91	10	230.25	3	205.70	23	70.22	16	163.93	4
arford	2,043.89	20	47.73	15	1,287.57	14	116.36	22	9.11	21	12.55	2	137.55	19	243.38	16	72.94	15	116.70	20
oward	2,350.53	7	59.36	11	1,385.12	7	183.22	8	7.79	22	7.40	8	172.55	11	273.37	6	105.52	3	156.20	7
ent	2,400.53	4	60.67	8	1,358.39	9	188.20	7	3.91	24	1.63	18	237.55	2	288.47	5	128.13	1	133.58	14
ontgomery	3,000.54	1	94.74	1	1,802.85	1	266.36	1	23.37	1	1.18	20	144.99	16	305.67	2	107.87	2	253.51	1
rince George's	2,315.28	8	50.45	13	1,349.50	10	199.04	6	16.02	9	9.90	4	124.86	22	292.68	3	101.99	6	170.84	3
ueen Anne's	2,192.30	12	62.50	6	1,262.99	17	117.79	21	12.98	12	9.70	5	250.04	1	230.15	21	92.92	7	153.23	9
t. Mary's	2,227.14	10	60.21	10	1,259.53	19	206.46	3	21.32	2	2.48	17	182.55	10	263.76	10	103.71	5	127.12	16
omerset	2,165.60	13	46.44	18	1,317.73	11	127.19	18	13.01	11	4.98	9	207.13	5	243.11	17	65.84	18	140.17	13
albot	2,244.10	9	72.20	3	1,391.65	6	159.79	10	16.82	8	4.72	11	150.72	15	246.28	15	83.13	9	118.74	18
ashington	2,116.89	16	46.60	16	1,287.68	13	144.17	14	17.28	6	1.04	21	128.17	21	270.22	7	78.16	13	143.57	12
icomico	2,047.12	18	46.59	17	1,278.76	15	126.83	19	12.20	15	15.20	1	155.55	14	230.41	20	62.17	21	119.41	17
orcester	2,474.72	3	40.70	23	1,630.36	2	156.39	13	7.21	23	9.34	6	207.72	4	259.58	12	62.45	20	100.97	23

: C=Cost; R=Rank

f-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs for pupils in grades prekindergarten-12.

ludes expenditures for adult education, cocurricular activities, summer school, outgoing transfers, and State Share of Teachers' Retirement and Social Security.

Table 4

Cost Per Pupil Attending For Current Expenses*: Maryland Public Schools: 1980-81

Total State	Total Current Expenses		Adminis-tration		Instruction-		Special Education		Student Personnel		Health Services		Student Transpor-tation		Operation of Plant		Maintenance of Plant		Fixed Charges	
	C	R	C	R	C	R	C	R	C	R	C	R	C	R	C	R	C	R	C	R
tal State	$2,533.36		$68.82		$1,523.82		$205.80		$17.61		$5.82		$144.08		$298.86		$95.39		$173.16	
Allegany	2,253.51	16	45.89	21	1,395.45	12	145.70	16	12.31	16	0.61	22	142.79	20	265.57	14	83.15	14	162.04	10
Anne Arundel	2,285.66	15	58.62	12	1,469.38	9	170.02	11	20.14	4	-	-	154.23	17	248.77	19	61.55	24	102.95	24
Baltimore City	2,439.98	9	102.58	1	1,376.66	14	256.33	2	20.33	3	2.95	15	86.83	24	311.23	4	94.92	8	188.15	2
Baltimore	2,742.03	2	52.03	14	1,731.73	2	186.79	9	16.06	10	11.51	3	125.93	23	341.68	1	110.36	6	165.94	8
Calvert	2,563.47	4	65.21	8	1,501.50	5	221.63	4	18.53	6	3.28	14	213.46	7	281.55	11	83.63	12	174.68	5
Caroline	2,135.22	22	64.93	9	1,247.97	22	126.09	20	9.85	20	2.63	17	218.13	6	244.24	21	66.88	19	154.50	11
Carroll	1,972.00	24	45.05	22	1,209.91	24	145.75	15	10.42	19	9.18	7	169.73	13	209.31	24	64.06	22	108.59	22
Cecil	2,082.86	23	46.93	20	1,261.94	21	143.27	17	11.55	17	4.57	12	151.59	18	248.99	18	93.48	9	120.54	21
Charles	2,368.93	12	69.74	5	1,363.16	18	221.58	5	18.90	5	0.31	23	204.93	8	287.25	9	62.06	23	141.00	15
Dorchester	2,511.94	7	72.75	4	1,560.42	4	91.39	24	13.00	14	4.35	13	199.48	9	307.28	5	85.00	11	178.27	4
Frederick	2,195.50	18	47.27	19	1,365.24	17	122.78	23	10.93	18	1.62	19	177.30	12	271.23	13	72.13	17	127.00	18
Garrett	2,170.39	20	37.80	24	1,233.14	23	167.07	12	13.49	13	5.23	10	245.22	3	219.07	23	74.79	16	174.58	6
Harford	2,185.38	19	51.03	15	1,376.71	13	124.42	22	9.74	21	13.42	2	147.07	19	260.23	17	77.98	15	124.78	20
Howard	2,508.29	8	63.34	11	1,478.08	7	195.52	8	8.32	22	7.90	8	184.13	11	291.72	7	112.60	3	166.68	7
Kent	2,556.04	5	64.60	10	1,446.38	10	200.39	7	4.17	24	1.74	18	252.94	2	307.15	6	136.43	1	142.24	14
Montgomery	3,221.89	1	101.73	2	1,935.84	1	286.01	1	25.10	1	1.27	20	155.68	16	328.22	2	115.83	2	272.21	1
Prince George's	2,531.40	6	55.16	13	1,475.48	8	217.62	6	17.51	9	10.82	4	136.52	21	320.00	3	111.50	5	186.79	3
Queen Anne's	2,345.10	13	66.86	6	1,351.02	20	125.99	21	13.88	12	10.38	5	267.47	1	246.19	20	99.40	7	163.91	9
St. Mary's	2,412.18	10	65.22	7	1,364.18	16	223.60	3	23.08	2	2.69	16	197.71	10	285.68	10	112.33	4	137.69	16
Somerset	2,328.01	14	49.93	16	1,415.55	11	136.72	18	13.98	11	5.35	9	222.67	4	261.35	16	70.78	18	150.68	13
Talbot	2,402.52	11	77.30	3	1,489.88	6	171.07	10	18.01	8	5.06	11	161.35	15	263.66	15	89.06	10	127.12	17
Washington	2,252.64	17	49.58	17	1,370.25	15	153.42	14	18.39	7	1.11	21	136.39	22	287.55	8	83.17	13	152.78	12
Wicomico	2,164.19	21	49.25	18	1,351.89	19	134.09	19	12.90	15	16.07	1	164.44	14	243.58	22	65.73	27	126.24	19
Worcester	2,620.64	3	43.10	23	1,726.49	3	165.61	13	7.63	23	9.89	6	219.97	5	274.89	12	66.13	20	106.93	23

e: C = Cost; R = Rank

lf-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs for pupils in grades prekindergarten-12.

cludes expenditures for adult education, cocurricular activities, summer school, outgoing transfers, and State Share of Teachers' Retirement and Social Security.

Table 5

Cost Per Pupil for Tuition Bylaw for 1981 State Aid Purposes:
Maryland Public Schools: 1980-81

Local Unit	Local Appropriations for Current Expenses	Enrollment 9/30/80*	Cost Per Pupil
Total State	$1,031,709,946	724,447.415	$1,424.13
Allegany	13,999,600	12,822.000	1,091.84
Anne Arundel	79,773,948	67,624.500	1,179.66
Baltimore City	103,733,712	124,014.000	836.47
Baltimore	180,904,896	94,840.540	1,907.46
Calvert	11,900,000	7,573.250	1,571.32
Caroline	3,210,211	4,353.500	737.39
Carroll	18,733,441	19,285.875	971.36
Cecil	11,739,545	12,433.000	944.23
Charles	16,616,826	17,099.250	971.79
Dorchester	6,050,000	5,130.000	1,179.34
Frederick	26,809,344	22,817.250	1,174.96
Garrett	4,044,511	5,618.750	719.82
Harford	31,488,770	29,937.000	1,051.84
Howard	42,071,211	24,494.000	1,717.61
Kent	3,686,833	2,614.000	1,410.42
Montgomery	243,994,371	95,602.250	2,552.18
Prince George's	164,891,857	118,413.250	1,392.51
Queen Anne's	5,300,000	4,710.500	1,125.15
St. Mary's	10,784,163	11,646.500	925.96
Somerset	2,584,067	3,550.500	727.80
Talbot	6,230,328	3,896.500	1,598.95
Washington	21,677,919	19,291.000	1,123.73
Wicomico	11,641,275	11,465.500	1,015.33
Worcester	9,843,118	5,214.500	1,887.64

*Enrollment for State Aid purposes, adjusted to report pupils in the LEA in which they reside.

Table 6

Cost Per Pupil Belonging for Materials of Instruction, Textbooks and Library Books: Prek-12*
Maryland Public Schools: 1978-79 - 1980-81

Local Unit	Total Supplies and Materials/			Textbooks			Library Books		
	1978-79	1979-80	1980-81	1978-79	1979-80	1980-81	1978-79	1979-80	1980-81
Total State	$ 64.17	$ 67.36	$ 67.63	$15.69	$16.24	$20.35	$ 7.34	$ 6.70	$ 8.37
Allegany	79.65	78.58	82.79	9.09	12.48	15.79	4.85	10.63	21.29
Anne Arundel	69.86	69.36	68.50	21.03	14.49	6.70	10.87	7.64	6.40
Baltimore City	68.84	66.25	51.09	19.04	19.05	8.32	5.42	3.95	4.81
Baltimore	48.74	57.58	59.10	13.71	15.92	16.97	3.01	6.46	4.46
Calvert	88.85	104.74	108.14	16.54	18.44	22.77	15.25	21.70	19.11
Caroline	56.28	62.72	73.15	13.77	16.61	16.09	7.30	5.31	10.09
Carroll	66.85	71.92	90.94	15.92	17.20	22.39	12.42	11.83	18.05
Cecil	56.81	59.93	69.46	15.14	18.21	23.68	8.06	6.50	6.74
Charles	67.67	67.46	70.74	16.19	14.73	16.40	10.32	8.22	10.66
Dorchester	76.89	82.08	72.58	9.11	15.58	7.79	14.98	7.82	7.68
Frederick	57.67	66.25	64.24	20.02	20.04	12.93	7.94	10.69	9.95
Garrett	76.52	44.89	66.73	35.07	15.01	26.43	12.19	4.06	6.59
Harford	77.33	74.45	85.67	16.99	24.58	31.82	16.99	16.05	14.92
Howard	70.54	78.04	93.91	15.99	10.59	20.23	9.50	10.49	12.15
Kent	79.04	86.26	107.40	-	0.53	-	9.80	8.46	15.22
Montgomery	66.95	75.67	79.15	11.06	16.90	17.06	4.91	-	9.01
Prince George's	58.60	60.28	59.85	12.95	15.26	13.87	8.36	8.30	8.22
Queen Anne's	54.05	68.15	88.62	22.34	49.65	59.84	4.27	3.96	11.48
St. Mary's	74.46	73.93	92.05	16.23	15.10	17.67	13.55	11.28	13.96
Somerset	76.40	89.57	85.44	10.92	13.76	15.35	3.63	8.50	8.45
Talbot	108.83	116.16	101.92	16.49	10.07	16.10	13.17	15.41	16.82
Washington	48.39	55.63	52.76	13.18	14.51	14.50	4.42	5.00	6.21
Wicomico	55.10	52.99	56.91	10.60	10.48	10.81	4.01	5.12	8.48
Worcester	85.16	102.78	105.96	7.21	15.46	17.21	5.18	8.05	17.32

*Half-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.
/Includes textbooks and library books.

Table 7

Percent Distribution of Current Expenses: Maryland Public Schools: Prek-12: 1980 - 81

Local Unit	Instruction		Student Personnel Services	Health Services	Student Transportation	Operation of Plant	Maintenance of Plant	Administration	Fixed Charges	Food Services	Other*
	Regular Programs	Special Education									
Total State	57.50	7.76	0.66	0.22	5.44	11.28	3.60	2.58	6.53	2.84	1.59
Allegany	58.17	6.07	0.51	0.03	5.95	11.07	3.47	1.91	6.75	5.72	0.35
Anne Arundel	62.04	7.18	0.85	-	6.51	10.51	2.60	2.47	4.35	2.30	1.19
Baltimore City	52.31	9.74	0.77	0.11	3.30	11.83	3.61	3.90	7.15	5.53	1.75
Baltimore	61.14	6.59	0.57	0.41	4.44	12.06	3.90	1.84	5.86	1.30	1.89
Calvert	54.30	8.02	0.67	0.12	7.72	10.18	3.02	2.36	6.32	5.77	1.52
Caroline	54.69	5.53	0.43	0.12	9.56	10.70	2.93	2.85	6.77	4.43	1.99
Carroll	59.15	7.12	0.51	0.45	8.30	10.23	3.13	2.20	5.31	1.71	1.89
Cecil	57.92	6.57	0.53	0.21	6.96	11.43	4.29	2.15	5.53	2.70	1.71
Charles	54.43	8.84	0.75	0.01	8.18	11.47	2.48	2.79	5.63	3.37	2.05
Dorchester	57.97	3.40	0.48	0.16	7.41	11.42	3.16	1.81	6.62	6.12	1.45
Frederick	59.80	5.38	0.48	0.07	7.77	11.88	3.16	2.07	5.56	3.14	0.69
Garrett	52.98	7.18	0.58	0.23	10.53	9.41	3.21	1.62	7.50	4.71	2.05
Harford	60.15	5.43	0.42	0.59	6.43	11.37	3.41	2.23	5.45	3.11	1.41
Howard	56.53	7.48	0.32	0.30	7.04	11.16	4.31	2.42	6.38	1.43	2.63
Kent	53.20	7.37	0.15	0.06	9.30	11.30	5.02	2.38	5.23	3.12	2.87
Montgomery	58.07	8.58	0.75	0.04	4.67	9.85	3.47	3.05	8.17	1.42	1.93
Prince George's	56.31	8.20	0.67	0.41	5.21	12.21	4.26	2.11	7.13	2.53	0.86
Queen Anne's	53.89	5.03	0.55	0.41	10.67	9.82	3.96	2.67	6.54	3.32	3.14
St. Mary's	53.10	8.71	0.90	0.10	7.70	11.12	4.37	2.54	5.36	4.26	1.84
Somerset	55.92	5.40	0.55	0.21	8.79	10.32	2.79	1.97	5.95	5.37	2.73
Talbot	59.34	6.81	0.72	0.20	6.43	10.50	3.55	3.08	5.06	2.27	2.04
Washington	57.93	6.48	0.78	0.05	5.77	12.16	3.51	2.10	6.46	2.91	1.85
Wicomico	60.30	5.98	0.57	0.72	7.33	10.87	2.93	2.20	5.63	2.48	0.99
Worcester	63.77	6.12	0.28	0.37	8.12	10.15	2.44	0.80	3.95	3.51	0.49

*Includes expenditures for cocurricular activities, community services and outgoing transfers.
Note: Expenditures by State for Teachers' Retirement and Social Security are not included.

Table 8

Percent Distribution of Day School Current Expenses: Prek-12: Maryland Public Schools: 1980 - 81

Local Unit	Instruction		Student Personnel Services	Health Services	Student Transportation	Operation of Plant	Maintenance of Plant	Administration	Fixed Charges
	Regular Programs	Special Education							
Total State	60.16	8.12	0.70	0.23	5.69	11.80	3.76	2.70	6.84
Allegany	61.92	6.47	0.54	0.03	6.34	11.78	3.69	2.04	7.19
Anne Arundel	64.29	7.44	0.88	-	6.75	10.88	2.69	2.56	4.51
Baltimore City	56.42	10.51	0.83	0.12	3.56	12.76	3.89	4.20	7.71
Baltimore	63.15	6.81	0.59	0.42	4.59	12.46	4.03	1.90	6.05
Calvert	58.57	8.65	0.72	0.13	8.33	10.98	3.26	2.54	6.82
Caroline	58.45	5.90	0.46	0.12	10.22	11.44	3.13	3.04	7.24
Carroll	61.35	7.39	0.53	0.47	8.61	10.61	3.25	2.28	5.51
Cecil	60.59	6.88	0.55	0.22	7.28	11.95	4.49	2.25	5.79
Charles	57.54	9.36	0.80	0.01	8.65	12.13	2.62	2.94	5.95
Dorchester	62.72	3.67	0.52	0.18	8.02	12.35	3.42	1.95	7.17
Frederick	62.18	5.59	0.50	0.07	8.08	12.35	3.29	2.15	5.79
Garrett	56.82	7.70	0.62	0.24	11.30	10.09	3.45	1.74	8.04
Harford	63.00	5.69	0.45	0.61	6.73	11.91	3.57	2.33	5.71
Howard	58.93	7.79	0.33	0.31	7.34	11.63	4.49	2.53	6.65
Kent	56.59	7.84	0.16	0.07	9.88	12.02	5.34	2.53	5.57
Montgomery	60.08	8.88	0.78	0.04	4.83	10.19	3.59	3.16	8.45
Prince George's	58.29	8.60	0.69	0.43	5.39	12.64	4.40	2.18	7.38
Queen Anne's	57.61	5.37	0.59	0.44	11.41	10.50	4.24	2.85	6.99
St. Mary's	56.55	9.27	0.96	0.11	8.20	11.84	4.66	2.70	5.71
Somerset	60.85	5.87	0.60	0.23	9.56	11.23	3.04	2.15	6.47
Talbot	62.01	7.12	0.75	0.21	6.72	10.97	3.71	3.22	5.29
Washington	60.83	6.81	0.82	0.05	6.05	12.77	3.69	2.20	6.78
Wicomico	62.47	6.20	0.60	0.74	7.60	11.25	3.04	2.27	5.83
Worcester	66.43	6.37	0.29	0.38	8.46	10.58	2.55	0.83	4.11

Note: Expenditures for Teachers' Retirement and Social Security are not included.